

## ABSTRACT OF THE DISCLOSURE

5 An integrated semiconductor device containing semiconductor elements that have respective desired on-resistances and breakdown voltages achieves appropriate characteristics as a whole of the integrated semiconductor element. The integrated semiconductor device includes a plurality of semiconductor elements formed in a semiconductor layer and each having a source of an n type semiconductor, a drain of the n type semiconductor and a back gate of a p type semiconductor between the source and the drain. At least a predetermined part of the drain of one  
10 semiconductor element and a predetermined part of the drain of another semiconductor element have respective impurity concentrations different from each other.